

**REMARKS**

In this Second Preliminary Amendment, Applicant has corrected claims 24-29 by deleting their dependency on claim 11 since claim 11 is a "panel" not a "covering." New dependent claims 55-60 directed to a panel have been added to depend on claim 11 directed to a panel.

Applicant respectfully requests this Second Preliminary Amendment be entered and the new claims be given full consideration by the Examiner prior to the issuance of the first Office Action.

Please charge Deposit Account No. 04-1415 in the amount of \$300.00 for the additional claim fees in excess of 20 claims. It is believed no further petitions or fees are due with respect to filing of this Second Preliminary Amendment. Should any such petitions or fees be necessary, however, please consider this a request therefor and authorization to charge Deposit account No. 04-1415 accordingly.

If the Examiner should require any additional information or amendment, please contact the undersigned attorney.

Respectfully submitted,

Date: Nov. 9, 2006

  
Gary M. Columbus, Reg. No. 25,364  
DORSEY & WHITNEY LLP  
370 Seventeenth Street, Suite 4700  
Denver, Colorado 80202-5647  
Tel.: (303) 629-3400  
Fax: (303) 629-3450

USPTO Customer No.: 20686